

# ***North Dakota Sales and Use Tax Statistical Report***

## **Fourth Quarter 2004**

Covering Sales Occurring in  
October, November and December  
and  
Tax Collections Received in  
October, November and December

		Percent Change in Taxable Sales & Purchases <u>From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2002</u>	<u>2003</u>	<u>2004</u>
First Quarter:	January, February, March	-1.4%	-0.9%	+10.8%
Second Quarter:	April, May, June	+1.7%	+0.4%	+9.4%
Third Quarter:	July, August, September	-3.6%	+7.8%	+5.9%
Fourth Quarter:	October, November, December	-3.2%	+7.7%	+7.6%

### **Office of State Tax Commissioner**

RICK CLAYBURGH  
TAX COMMISSIONER

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# Office of State Tax Commissioner

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# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2004 and sales and use tax collections received during the fourth quarter of 2004.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the fourth quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the third quarter of 2004 and collections paid with monthly returns on taxable sales and taxable purchases made in August, September, October and November of 2004. (Additional payments for November taxable sales and purchases would have been received after December, and will be reported as collections in the first quarter of 2005.)

## Comparisons

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

**Cautionary Note:** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

## Definition of Terms

**Taxable Sales.** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

**Taxable Purchases.** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

**Tax Base.** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Motor Vehicle Excise Tax.** The State of North Dakota does *not* impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report *do not* include any data on automobile sales or related tax collections.

**Consolidated.** Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<b>SIC Codes</b>	<b>Business Activity</b>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

**Out-of-State.** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

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TABLE 1

**Taxable Sales and Purchases  
By County, Fourth Quarter 2004**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,002,312	\$119,243	\$4,121,555
Barnes	14,922,597	1,133,902	16,056,499
Benson	2,413,743	22,160	2,435,903
Billings	1,100,233	32,785	1,133,018
Bottineau	9,099,052	258,215	9,357,267
Bowman	5,534,974	468,110	6,003,084
Burke	1,752,003	14,487	1,766,490
Burleigh	266,686,417	14,030,211	280,716,628
Cass	535,475,372	48,981,173	584,456,545
Cavalier	5,952,901	63,123	6,016,024
Dickey	6,098,540	208,097	6,306,637
Divide	2,319,913	10,109	2,330,022
Dunn	2,094,136	246,031	2,340,167
Eddy	2,048,168	88,291	2,136,459
Emmons	3,443,434	67,480	3,510,914
Foster	7,323,322	577,643	7,900,965
Golden Valley	3,792,957	39,018	3,831,975
Grand Forks	226,050,936	14,234,452	240,285,388
Grant	2,145,664	51,151	2,196,815
Griggs	3,387,355	85,524	3,472,879
Hettinger	1,930,533	239,177	2,169,710
Kidder	2,755,884	138,000	2,893,884
LaMoure	7,253,889	185,310	7,439,199
Logan	1,870,817	23,488	1,894,305
McHenry	3,564,562	408,570	3,973,132
McIntosh	4,541,927	40,363	4,582,290
McKenzie	6,455,649	336,635	6,792,284
McLean	7,397,649	251,499	7,649,148
Mercer	8,775,629	395,156	9,170,785
Morton	38,383,128	5,767,608	44,150,736
Mountrail	4,602,494	148,699	4,751,193
Nelson	2,130,087	59,193	2,189,280
Oliver	768,925	27,649	796,574
Pembina	8,026,787	1,759,569	9,786,356
Pierce	6,958,001	778,358	7,736,359
Ramsey	29,827,776	355,980	30,183,756
Ransom	7,724,076	807,154	8,531,230
Renville	3,245,684	140,073	3,385,757
Richland	22,584,524	5,576,479	28,161,003
Rolette	5,791,847	238,898	6,030,745
Sargent	6,944,999	73,812	7,018,811
Sheridan	544,538	107,023	651,561
Sioux	32,259	413	32,672
Slope	148,814	25,008	173,822
Stark	62,532,849	5,122,730	67,655,579
Steele	1,445,531	417,675	1,863,206
Stutsman	44,166,578	2,613,957	46,780,535
Towner	433,127	174,789	607,916
Traill	7,955,280	247,150	8,202,430
Walsh	16,299,972	671,247	16,971,219
Ward	166,780,007	8,436,607	175,216,614
Wells	6,111,701	269,522	6,381,223
Williams	60,854,073	3,436,757	64,290,830
Subtotal In-State	\$1,654,483,625	\$120,005,753	\$1,774,489,378
Consolidated	83,343,671	62,855,696	146,199,367
Out-Of-State	<u>237,653,231</u>	<u>36,641,811</u>	<u>274,295,042</u>
Grand Total	\$1,975,480,527	\$219,503,260	\$2,194,983,787

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Fourth Quarters 2003 and 2004**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2003	2004		2003	2004	
Adams	\$3,525,235	\$4,002,312	13.53%	\$3,670,900	\$4,121,555	12.28%
Barnes	14,880,759	14,922,597	0.28%	15,608,459	16,056,499	2.87%
Benson	2,240,514	2,413,743	7.73%	2,268,165	2,435,903	7.40%
Billings	745,784	1,100,233	47.53%	822,123	1,133,018	37.82%
Bottineau	9,078,764	9,099,052	0.22%	9,287,454	9,357,267	0.75%
Bowman	5,371,651	5,534,974	3.04%	5,720,024	6,003,084	4.95%
Burke	1,775,544	1,752,003	-1.33%	1,793,814	1,766,490	-1.52%
Burleigh	251,030,487	266,686,417	6.24%	263,513,365	280,716,628	6.53%
Cass	490,833,851	535,475,372	9.10%	534,946,544	584,456,545	9.26%
Cavalier	5,982,339	5,952,901	-0.49%	6,040,911	6,016,024	-0.41%
Dickey	6,270,970	6,098,540	-2.75%	6,544,729	6,306,637	-3.64%
Divide	2,333,497	2,319,913	-0.58%	2,342,610	2,330,022	-0.54%
Dunn	2,122,619	2,094,136	-1.34%	2,353,350	2,340,167	-0.56%
Eddy	2,043,433	2,048,168	0.23%	2,101,765	2,136,459	1.65%
Emmons	3,576,110	3,443,434	-3.71%	3,616,877	3,510,914	-2.93%
Foster	6,903,704	7,323,322	6.08%	7,348,627	7,900,965	7.52%
Golden Valley	3,240,877	3,792,957	17.03%	3,295,632	3,831,975	16.27%
Grand Forks	220,518,920	226,050,936	2.51%	231,972,792	240,285,388	3.58%
Grant	1,977,076	2,145,664	8.53%	2,053,609	2,196,815	6.97%
Griggs	3,241,330	3,387,355	4.51%	3,289,809	3,472,879	5.56%
Hettinger	2,027,477	1,930,533	-4.78%	2,177,252	2,169,710	-0.35%
Kidder	2,782,620	2,755,884	-0.96%	2,835,487	2,893,884	2.06%
LaMoure	7,194,123	7,253,889	0.83%	7,276,698	7,439,199	2.23%
Logan	1,901,534	1,870,817	-1.62%	1,914,371	1,894,305	-1.05%
McHenry	3,181,438	3,564,562	12.04%	3,408,511	3,973,132	16.57%
McIntosh	4,200,786	4,541,927	8.12%	4,230,576	4,582,290	8.31%
McKenzie	5,261,849	6,455,649	22.69%	5,450,085	6,792,284	24.63%
McLean	6,577,350	7,397,649	12.47%	6,741,569	7,649,148	13.46%
Mercer	9,772,537	8,775,629	-10.20%	10,011,909	9,170,785	-8.40%
Morton	36,337,866	38,383,128	5.63%	38,991,577	44,150,736	13.23%
Mountrail	4,622,519	4,602,494	-0.43%	5,079,390	4,751,193	-6.46%
Nelson	2,294,968	2,130,087	-7.18%	2,380,201	2,189,280	-8.02%
Oliver	741,312	768,925	3.72%	792,611	796,574	0.50%
Pembina	9,541,767	8,026,787	-15.88%	10,765,907	9,786,356	-9.10%
Pierce	7,490,457	6,958,001	-7.11%	8,151,254	7,736,359	-5.09%
Ramsey	30,238,023	29,827,776	-1.36%	30,593,477	30,183,756	-1.34%
Ransom	7,831,707	7,724,076	-1.37%	8,470,042	8,531,230	0.72%
Renville	2,742,373	3,245,684	18.35%	2,794,242	3,385,757	21.17%
Richland	22,308,475	22,584,524	1.24%	28,374,771	28,161,003	-0.75%
Rolette	5,742,303	5,791,847	0.86%	5,867,396	6,030,745	2.78%
Sargent	4,950,397	6,944,999	40.29%	5,051,000	7,018,811	38.96%
Sheridan	526,505	544,538	3.43%	779,053	651,561	-16.36%
Sioux	99,389	32,259	-67.54%	100,572	32,672	-67.51%
Slope	154,926	148,814	-3.95%	178,161	173,822	-2.44%
Stark	60,146,968	62,532,849	3.97%	63,991,575	67,655,579	5.73%
Steele	1,490,013	1,445,531	-2.99%	1,601,550	1,863,206	16.34%
Stutsman	43,625,646	44,166,578	1.24%	45,818,508	46,780,535	2.10%
Towner	2,090,511	433,127	-79.28%	2,273,077	607,916	-73.26%
Traill	7,841,202	7,955,280	1.45%	8,147,093	8,202,430	0.68%
Walsh	15,674,914	16,299,972	3.99%	16,380,926	16,971,219	3.60%
Ward	157,449,651	166,780,007	5.93%	163,983,679	175,216,614	6.85%
Wells	6,074,293	6,111,701	0.62%	6,199,184	6,381,223	2.94%
Williams	54,309,149	60,854,073	12.05%	57,105,885	64,290,830	12.58%
Subtotal In-State	\$1,564,918,512	\$1,654,483,625	5.72%	\$1,666,509,148	\$1,774,489,378	6.48%
Consolidated and Out-Of-State	304,086,905	320,996,902	5.56%	372,641,985	420,494,409	12.84%
Grand Total	\$1,869,005,417	\$1,975,480,527	5.70%	\$2,039,151,133	\$2,194,983,787	7.64%

TABLE 3

**Sales and Use Tax Collections  
By County, Fourth Quarter 2004**

COUNTIES	TOTAL FOURTH QUARTER 2004 COLLECTIONS
Adams	\$185,929.57 *
Barnes	923,105.57 *
Benson	114,560.76
Billings	258,755.22 *
Bottineau	544,497.14 *
Bowman	294,245.55 *
Burke	98,953.50 *
Burleigh	14,444,999.88 *
Cass	30,798,619.57 *
Cavalier	348,402.94 *
Dickey	380,221.30 *
Divide	121,977.08 *
Dunn	95,302.15 *
Eddy	125,930.56 *
Emmons	239,029.40 *
Foster	443,656.90 *
Golden Valley	153,725.77 *
Grand Forks	13,850,417.43 *
Grant	93,440.14 *
Griggs	189,813.59 *
Hettinger	114,277.50 *
Kidder	142,595.91
LaMoure	329,739.18 *
Logan	99,381.43 *
McHenry	208,000.98 *
McIntosh	202,396.36 *
McKenzie	370,870.70 *
McLean	495,729.35 *
Mercer	513,489.09 *
Morton	2,237,979.78 *
Mountrail	256,828.80 *
Nelson	127,019.44
Oliver	35,075.52
Pembina	655,834.22 *
Pierce	450,745.48 *
Ramsey	1,722,239.26 *
Ransom	452,718.21 *
Renville	194,242.37 *
Richland	1,489,600.40 *
Rolette	362,866.83 *
Sargent	398,187.67 *
Sheridan	29,102.58 *
Sioux	5,376.61
Slope	8,679.47
Stark	3,550,900.28 *
Steele	99,455.60 *
Stutsman	2,821,723.19 *
Towner	110,967.32 *
Traill	477,380.58 *
Walsh	883,667.58 *
Ward	10,131,410.04 *
Wells	342,195.69 *
Williams	3,588,892.97 *
TOTAL COLLECTIONS	
Subtotal In-State	\$96,615,154.41
Consolidated	4,022,403.80
Out-Of-State	12,693,670.68
Total In- and Out-Of-State	\$113,331,228.89
Adjustments and Accounts Receivable	1,632,848.17
Grand Total In- and Out-Of-State	\$114,964,077.06
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Fourth Quarter 2004**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,444,916	\$10,239	\$1,455,155
Beach	1,116	3,593,974	36,077	3,630,051
Beulah	3,152	5,451,536	278,456	5,729,992
Bismarck	55,532	263,338,971	13,530,358	276,869,329
Bottineau	2,336	6,960,456	100,461	7,060,917
Bowman	1,600	4,830,845	372,242	5,203,087
Cando	1,342	1,551,375	169,490	1,720,865
Carrington	2,268	7,094,049	576,060	7,670,109
Casselton	1,855	3,368,528	116,124	3,484,652
Cavalier	1,537	2,471,406	996,514	3,467,920
Cooperstown	1,053	2,743,135	48,619	2,791,754
Crosby	1,089	1,958,225	6,103	1,964,328
Devils Lake	7,222	29,289,608	352,885	29,642,493
Dickinson	16,010	58,925,264	3,451,319	62,376,583
Ellendale	1,559	1,540,006	128,037	1,668,043
Fargo	90,599	472,350,755	43,552,974	515,903,729
Garrison	1,318	2,420,444	142,731	2,563,175
Grafton	4,516	11,842,827	337,233	12,180,060
Grand Forks	49,321	219,386,407	13,801,250	233,187,657
Harvey	1,989	4,874,590	215,234	5,089,824
Hazen	2,457	2,888,773	102,249	2,991,022
Hettinger	1,307	3,861,824	117,375	3,979,199
Hillsboro	1,563	2,858,717	109,396	2,968,113
Jamestown	15,527	42,889,956	2,265,732	45,155,688
Kenmare	1,081	2,793,109	934,034	3,727,143
Langdon	2,101	5,057,537	49,451	5,106,988
Larimore	1,433	1,262,541	11,063	1,273,604
Lincoln	1,730	261,514	272	261,786
Linton	1,321	2,018,947	24,164	2,043,111
Lisbon	2,292	6,538,686	41,844	6,580,530
Mandan	16,718	34,906,825	5,649,596	40,556,421
Mayville	1,953	3,669,757	8,971	3,678,728
Minot	36,567	161,335,707	6,760,450	168,096,157
New Rockford	1,463	1,801,863	86,542	1,888,405
New Town	1,367	1,118,311	43,588	1,161,899
Northwood	959	3,150,385	50,742	3,201,127
Oakes	1,979	4,139,133	72,264	4,211,397
Park River	1,535	2,064,451	107,521	2,171,972
Rolla	1,417	4,116,193	52,461	4,168,654
Rugby	2,939	6,848,130	777,783	7,625,913
Stanley	1,279	2,698,807	96,785	2,795,592
Tioga	1,125	5,120,307	825,010	5,945,317
Valley City	6,826	13,384,171	1,029,832	14,414,003
Wahpeton	8,586	16,250,144	5,236,000	21,486,144
Walhalla	1,057	1,777,885	543,343	2,321,228
Washburn	1,389	2,827,857	22,379	2,850,236
Watford City	1,435	5,835,526	264,179	6,099,705
West Fargo	14,940	50,245,141	4,350,861	54,596,002
Williston	12,512	54,433,962	2,589,780	57,023,742
Wishek	1,122	2,987,190	28,908	3,016,098
Subtotal 50 Cities	394,276	\$1,554,580,666	\$110,474,981	\$1,665,055,647
Remaining City Data	247,924	99,902,959	9,530,772	109,433,731
Total In-State	642,200	\$1,654,483,625	\$120,005,753	\$1,774,489,378
Consolidated		83,343,671	62,855,696	146,199,367
Out-Of-State		237,653,231	36,641,811	274,295,042
Grand Total In- and Out-Of-State		\$1,975,480,527	\$219,503,260	\$2,194,983,787

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Fourth Quarters 2003 and 2004**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT	FOURTH QUARTER	FOURTH QUARTER	PERCENT
	2003	2004		2003	2004	
Ashley	\$1,203,293	\$1,444,916	20.08%	\$1,212,889	\$1,455,155	19.97%
Beach	3,023,032	3,593,974	18.89%	3,075,404	3,630,051	18.03%
Beulah	6,403,488	5,451,536	-14.87%	6,592,819	5,729,992	-13.09%
Bismarck	249,229,467	263,338,971	5.66%	261,146,902	276,869,329	6.02%
Bottineau	7,024,047	6,960,456	-0.91%	7,127,328	7,060,917	-0.93%
Bowman	4,784,305	4,830,845	0.97%	5,055,489	5,203,087	2.92%
Cando	1,654,722	1,551,375	-6.25%	1,829,583	1,720,865	-5.94%
Carrington	6,694,133	7,094,049	5.97%	7,137,028	7,670,109	7.47%
Casselton	2,624,164	3,368,528	28.37%	2,788,910	3,484,652	24.95%
Cavalier	4,510,032	2,471,406	-45.20%	5,322,090	3,467,920	-34.84%
Cooperstown	2,573,471	2,743,135	6.59%	2,614,127	2,791,754	6.79%
Crosby	2,018,006	1,958,225	-2.96%	2,022,173	1,964,328	-2.86%
Devils Lake	29,742,611	29,289,608	-1.52%	30,093,896	29,642,493	-1.50%
Dickinson	57,207,544	58,925,264	3.00%	60,127,514	62,376,583	3.74%
Ellendale	1,646,157	1,540,006	-6.45%	1,730,928	1,668,043	-3.63%
Fargo	434,749,546	472,350,755	8.65%	474,878,495	515,903,729	8.64%
Garrison	2,065,097	2,420,444	17.21%	2,192,083	2,563,175	16.93%
Grafton	11,247,714	11,842,827	5.29%	11,812,240	12,180,060	3.11%
Grand Forks	213,066,108	219,386,407	2.97%	224,223,288	233,187,657	4.00%
Harvey	4,660,424	4,874,590	4.60%	4,752,248	5,089,824	7.10%
Hazen	2,800,686	2,888,773	3.15%	2,848,375	2,991,022	5.01%
Hettinger	3,357,472	3,861,824	15.02%	3,501,849	3,979,199	13.63%
Hillsboro	2,433,742	2,858,717	17.46%	2,560,792	2,968,113	15.91%
Jamestown	42,570,636	42,889,956	0.75%	44,374,923	45,155,688	1.76%
Kenmare	2,484,353	2,793,109	12.43%	2,660,550	3,727,143	40.09%
Langdon	4,938,273	5,057,537	2.42%	4,990,264	5,106,988	2.34%
Larimore	1,376,438	1,262,541	-8.27%	1,389,651	1,273,604	-8.35%
Lincoln	255,348	261,514	2.41%	319,970	261,786	-18.18%
Linton	1,964,512	2,018,947	2.77%	1,980,788	2,043,111	3.15%
Lisbon	6,592,943	6,538,686	-0.82%	6,639,365	6,580,530	-0.89%
Mandan	32,864,147	34,906,825	6.22%	35,372,754	40,556,421	14.65%
Mayville	3,392,725	3,669,757	8.17%	3,433,737	3,678,728	7.13%
Minot	152,547,694	161,335,707	5.76%	158,479,087	168,096,157	6.07%
New Rockford	1,716,532	1,801,863	4.97%	1,770,895	1,888,405	6.64%
New Town	915,665	1,118,311	22.13%	1,125,494	1,161,899	3.23%
Northwood	3,704,426	3,150,385	-14.96%	3,761,766	3,201,127	-14.90%
Oakes	4,178,712	4,139,133	-0.95%	4,241,399	4,211,397	-0.71%
Park River	1,788,085	2,064,451	15.46%	1,871,507	2,171,972	16.05%
Rolla	4,092,829	4,116,193	0.57%	4,126,084	4,168,654	1.03%
Rugby	7,368,042	6,848,130	-7.06%	8,028,312	7,625,913	-5.01%
Stanley	2,623,321	2,698,807	2.88%	2,868,214	2,795,592	-2.53%
Tioga	3,812,968	5,120,307	34.29%	4,417,619	5,945,317	34.58%
Valley City	13,322,738	13,384,171	0.46%	13,997,452	14,414,003	2.98%
Wahpeton	16,081,991	16,250,144	1.05%	21,839,941	21,486,144	-1.62%
Walhalla	1,213,292	1,777,885	46.53%	1,457,325	2,321,228	59.28%
Washburn	2,265,576	2,827,857	24.82%	2,281,807	2,850,236	24.91%
Watford City	4,739,677	5,835,526	23.12%	4,881,473	6,099,705	24.96%
West Fargo	46,430,378	50,245,141	8.22%	49,617,813	54,596,002	10.03%
Williston	49,437,719	54,433,962	10.11%	51,584,994	57,023,742	10.54%
Wishek	2,898,737	2,987,190	3.05%	2,918,370	3,016,098	3.35%
Subtotal 50 Cities	\$1,470,297,018	\$1,554,580,666	5.73%	\$1,565,078,004	\$1,665,055,647	6.39%
Remaining City Data	94,621,494	99,902,959	5.58%	101,431,144	109,433,731	7.89%
Total In-State	\$1,564,918,512	\$1,654,483,625	5.72%	\$1,666,509,148	\$1,774,489,378	6.48%
Consolidated and Out-Of-State	304,086,905	320,996,902	5.56%	372,641,985	420,494,409	12.84%
Grand Total In- and Out-Of-State	\$1,869,005,417	\$1,975,480,527	5.70%	\$2,039,151,133	\$2,194,983,787	7.64%

**TABLE 6**  
**Sales and Use Tax Collections**  
**Largest 50 Cities, Fourth Quarter 2004**

CITIES	TOTAL FOURTH QUARTER 2004 COLLECTIONS
Ashley	\$62,622.18 *
Beach	145,861.30 *
Beulah	322,539.11
Bismarck	14,182,319.27 *
Bottineau	417,251.65 *
Bowman	252,580.24 *
Cando	91,892.41 *
Carrington	432,637.01 *
Casselton	143,981.81 *
Cavalier	306,742.90 *
Cooperstown	155,581.03 *
Crosby	107,741.00 *
Devils Lake	1,694,083.01 *
Dickinson	3,345,943.63 *
Ellendale	94,965.02 *
Fargo	26,812,419.21 *
Garrison	152,434.40 *
Grafton	613,181.13 *
Grand Forks	13,484,835.38 *
Harvey	286,566.96 *
Hazen	162,639.91 *
Hettinger	178,844.23 *
Hillsboro	155,903.69 *
Jamestown	2,752,421.74 *
Kenmare	204,886.44 *
Langdon	294,910.77 *
Larimore	64,114.28 *
Lincoln	15,567.10
Linton	118,978.77 *
Lisbon	351,416.25 *
Mandan	2,061,418.88 *
Mayville	229,191.88 *
Minot	9,760,614.90 *
New Rockford	113,318.63 *
New Town	66,706.80
Northwood	173,078.39
Oakes	265,844.95 *
Park River	138,727.50 *
Rolla	260,295.55 *
Rugby	443,835.11 *
Stanley	147,367.14 *
Tioga	317,238.54 *
Valley City	856,929.75 *
Wahpeton	1,177,044.25 *
Walhalla	94,357.37 *
Washburn	209,835.67
Watford City	345,945.32 *
West Fargo	3,343,803.27 *
Williston	3,196,088.20 *
Wishek	132,292.32 *
Subtotal 50 Cities	\$90,739,796.25
Remaining City Data	5,875,358.16
Total In-State	\$96,615,154.41
Consolidated	4,022,403.80
Out-Of-State	12,693,670.68
Total In- and Out-Of-State	\$113,331,228.89
Adjustments and Accounts Receivable	1,632,848.17
Grand Total In- and Out-Of-State	\$114,964,077.06
* LOCAL SALES AND USE TAXES ARE INCLUDED	

**TABLE 7**

**Comparison of Taxable Sales and Purchases  
By Industry, Fourth Quarters 2003 and 2004**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2003	FOURTH QUARTER 2004	
Mining and Oil Extraction	\$14,137,620	\$49,773,846	252.07%
Construction	61,513,518	73,028,770	18.72%
Manufacturing	75,938,383	86,495,621	13.90%
Transportation, Communication and Public Utilities	191,695,792	197,611,328	3.09%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	49,034,216	49,974,865	1.92%
Remaining Wholesale Trade	297,072,655	331,162,528	11.48%
Total Wholesale Trade	346,106,871	381,137,393	10.12%
Retail Trade	1,128,628,498	1,182,031,304	4.73%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	203,319,249	211,024,894	3.79%
Miscellaneous	17,811,202	13,880,631	-22.07%
<b>GRAND TOTAL</b>	<b>\$2,039,151,133</b>	<b>\$2,194,983,787</b>	<b>7.64%</b>
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			